

## 2015 – 2016 YEAR-END UNIT ACCRUAL PROCESS – OE & E (No.147 May 2016)

3770

**NOTE: CAPITAL OUTLAY STAFF RESPONSIBLE FOR ACCRUALS SHOULD ALSO USE THIS HANDBOOK SECTION.**

### Description

This handbook provides instructions on how to record unpaid documents for the fiscal year-end closing as required by the State Administrative Manual (SAM).

### Reference / Authority

SAM 7950 - 7982, 8380, 8422.1, 10600-10615, 19305  
Crystal Reports / HFD Reports / Chart of Accounts

Year-end Reports  
Chart of Accounts

### Important / Due Dates

April 29	JVs and MRTs for FM 09 and prior must be received in DAO
May 13	Reverting vendor pay documents must be received in DAO
June 8	JVs and MRTs for FM 10 and prior must be received in DAO
June 10	Contracts for all fiscal years to be disencumbered or adjusted must be received in DAO
	FM 12 Last day new encumbrance documents received in DAO
June 17	FM 12 interim reports available in HFD
July 1	All AP, encumbrance, and FC-42 accruals must be received in DAO
	JVs and MRTs for FM 11 and FM 12 (interim) must be received in DAO
July 13	FM 12 Final reports available in HFD
July 14	FM 13 Interim reports available in HFD
July 19	Field corrections must be in DAO by 1600

### Year-End Accrual Related Handbooks

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## DEFINITIONS

**Accrual:** The dollar value of purchases of goods and/or any services that have been ordered or received by CAL FIRE on or before June 30 that have not been posted in HFD. California Code of Regulations, Title 2, Division 2, Chapter 1, Article 2, Section 610 states: “the absence of a delivery date, or the specifying of a calendar date without qualifying instructions requesting delay in delivery ... shall be construed to read ‘delivery as soon as possible,’ and expenditures shall be charged to the fiscal year in which the agreement or order was issued.”

**Encumbrances to Accruals – (Federal):** Any Federal PCAs that have encumbrances will be changed from an encumbrance to accrual for accounting purposes. In August, the accruals will be re-encumbered in FM 02 of the following fiscal year.

**Non Accrual:** California Code of Regulations, Title 2, Division 2, Chapter 1, Article 2, Section 610 states the following: “Expenditures pursuant to an agreement or order which stipulates that services or delivery be delayed until requested or until on or after a stated date in a subsequent fiscal year shall be charged to the fiscal year in which the services, materials, supplies or equipment are received.”

**HFD interim FM 12 reports:** HFD reports that contain budget and expenditure information processed as of **June 16**. After this date, there will be no more new payment documents processed in the Departmental Accounting Office (DAO). This report does not include June’s labor transactions except for labor JVs and Accounts Receivable - Personal Services.

**HFD final FM 12 reports:** HFD reports that contain all budget, payment and labor information processed as of June 30, 20XX. HFD is available approx. **July 13**. Labor reports minus LD’s will be available on **July 12**.

**HFD interim FM 13 reports:** HFD reports that contain budget, expenditure and accrual information processed as of **July 13**.

**HFD fiscal year-end reports (FM13):** HFD reports that contains the final budget, payment, accrual, and adjustment information as of the close of the fiscal year. HFD is available approximately **August 20**.

**Service Period:** Services may be billed for a period that overlaps two calendar months. Such services include electricity, water, telephone, etc. This billing procedure does not cause any problems except at the end of a fiscal year. For uniformity, all units will charge utility invoices to the fiscal year in which the majority of the service period falls. If the period of service is of equal duration in each fiscal year, the invoice will be charged to the new fiscal year. However, in the absence of a service period, the charge will be to the fiscal year where most of the expenses occur.

## ACCOUNTS PAYABLE PROCESS

At the end of the fiscal year, any unpaid documents that are not in HFD will be recorded as accruals. Accruals are submitted using the AFAS Unreconciled Report V2, AO-73, and HFD – Encumbrance Management Report. All payment documents not on the Interim FM 12 HFD reports will be submitted as accruals and will be processed for payment in July.

Do **NOT** stop submitting **any** documents to DAO. However, **all** reverting FY documents **must be identified** and **expedited** to reach DAO by **May 13** in order to be processed this fiscal year. Any documents received after this date may be scheduled in July and paid out of any like appropriation available next fiscal year.

## ACCRUAL INSTRUCTIONS

**3770.1**

(No.147 May 2016)

These instructions are to be followed for reporting accruals. This does not include Encumbrance Accruals. It is recommended that ACTUAL and ESTIMATED documents be entered in AFAS. **Accruals are due to DAO by July 1.**

### Actual Accruals

Actual accruals are purchases of goods or services that have been ordered or received but not yet invoiced and/or submitted to DAO. These also include pay documents submitted to DAO and not in HFD reports.

### Estimated Accruals

Estimated accruals are purchases of goods or services that have been ordered for the closing fiscal year but not yet received.

**Exclude:** Do not accrue the following:

- MRTs, JVs, and Report of Collection (RC) abatements
- Payments or purchases against encumbrances (Refer to 3770.2)
- Any purchase documents dated July 1 and thereafter
- CCC (398.03), CDCR (398.04), OES (398.06), CNG (398.07), USFS (418.04), BLM (418.06), NPS (418.08), other federal agencies' invoices (418.09): DAO – ERBU unit will accrue
- Uniform Allowances (If processed by Human Resources [HR] Office by cut-off date, these will be in the final FM 12 reports. If not, these need to be accrued)
- Consumer Use Tax and Diesel Tax

**Include:** Accrue the following:

- State garage charges
- LRA (418.07), Contract county (418.15) invoices
- Cal-Card purchases June 30 and prior not in HFD
- Direct Transfers not in HFD
- Estimated June services for gasoline, telephone and utility charges.  
NOTE: To estimate, average the last three months' invoices
- Travel expense claims not approved for payment by SCO/CalATERS' deadline including out of state travel
- Estimated travel expense for travel expense claims not submitted to the approver, including out-of-state travel

## **AO-73 Instructions**

For unpaid documents not in AFAS, accrue using [AO-73](#). Complete the following information on the AO-73 form:

- Fiscal year
- Actual or Estimated
- Vendor Name
- Doc Number and Sfx. NOTE: Assign an AP document number to the total. (Refer to: Crystal Reports / HFD / Chart of Account / Document Number Schematic [SECTION 3.1])
- List and total by same index, object, PCA and incident number. NOTE: INCLUDE INCIDENT NUMBER IF PCA 009XX OR 031XX OR OTHER PCA REQUIRING THIS INFORMATION
- Unit Name, Phone No, Prepared By and Date

If additional accruals are necessary after July 1 due date, submit [AO-73](#) to DAO Claims Unit no later than 1600 hours on July 19. These accruals may or may not be in the interim FM 13 reports.

## **Submitting Accruals**

Accruals will not be uploaded this fiscal year. Print AFAS Unreconciled Transaction Report V2 and separate items coded to emergency fund from non-emergency fund. Send the reports to DAO by July 1 using any of the following methods:

- By email:
  - Send Emergency fund accruals **only** to [Efund.Accounting@fire.ca.gov](mailto:Efund.Accounting@fire.ca.gov)
  - Send Non-emergency fund accruals to [DAO.OEAccruals@fire.ca.gov](mailto:DAO.OEAccruals@fire.ca.gov)
- By mail: Mail all accruals to DAO, PO Box 944246, Sacramento, CA 94244-2460. **Emergency fund accruals should be sent to the attention of Abraham Gaerlan in ERBU and all other accruals should be sent to the attention of Amabelle Dioquino in Accounts Payable.**

- By facsimile: Fax Emergency fund accruals to ERBU at (916) 653-4746 – Attn: Abraham Gaerlan or Non-emergency fund accruals to AP at (916) 653-0987 – Attn: Amabelle Dioquino.

## **AFAS – RECONCILING WITH HFD**

**3770.1.1**

(No.147 May 2016)

These instructions are to be followed by AFAS users for reconciling unpaid documents.

The AFAS/HFD reconciliation should be completed through FM 11 by June 16. Research using Crystal Reports / HFD / Vendor Reports for the following:

- Documents still in the Unreconciled report that are older than 90 days. Find out if invoices were already submitted for payment. If posting error is discovered, contact unit where the document was charged and submit a JV Correction Request.
- Material Request Transfer (MRT) – Verify that outstanding MRTs have been submitted to DAO.

When the Interim FM 12 reports are available in HFD, prepare reconciliation between AFAS and HFD for FM 12 (June).

This reconciliation should be done after all documents have been entered in AFAS.

1. After June 16 (last date for DAO to key) no more entries will be made in FM 12 except uniform and overtime meal payments paid by SCO.
2. FM 12 Interim Report should be available in HFD by June 17.
3. The Final FM 12 Crystal Reports / HFD / Expenditure Transaction Reports will be available by July 13.
4. Final FM 13 reports will be available approximately August 20 and include:
  - Accruals
  - JVs
  - MRTs
  - RCs – Abatements
  - DAO adjustments matching federal expenditures to receipts
  - Encumbrances signed after June 16
  - Federal encumbrances recorded as accruals
  - TBAs or Load Sheets
  - Consumer Use Tax (INV NO: XXFY USE TAX)
  - Diesel Tax payments (INV NO: DIESEL TAX)

## AFAS – ACCRUAL PROCESS (NON – ENCUMBRANCES)

3770.1.2

(No.147 May 2016)

These instructions are to be followed by AFAS users for reporting accruals.

1. Update AFAS expenditure records to include estimated accounts payable. Use the AP document number when entering into AFAS.
2. Print AFAS – Unreconciled Transaction Report V2 and separate items coded to emergency fund from non-emergency fund. Review and line through anything from the report that should not be accrued (see **Exclude** on page 3770-3).

Fiscal year: 2012			Automated Fiscal Accounting System					Index: 2600	
Unreconciled Transaction Report V2									
2600 SISKIYOU UNIT									
Document #	Doc Date	Object	Vendor	PCA	Incident	Inv Number	Entry Date	Amount	
2NL2M346	05/16/2013	365	000039145023 SUBURBAN PROPANE LP	02205		1638-012807	07/01/2013	\$886.85	
Current Document #		2AP2m026			886.85		365 Propane for heating		\$886.85
2NL2M352	05/22/2013	367	000037613400 TOWN OF FORT JONES	02205		CDF	06/27/2013	\$49.25	
2NL2M347	05/08/2013	367	000025307600 MT. SHASTA SPRING WATER CO.	02205		621868	06/27/2013	\$84.05	
2NL2M348	05/28/2013	367	000025307600 MT. SHASTA SPRING WATER CO.	02205		623366	06/27/2013	\$77.30	
Current Document #		2AP2m027			210.60		367 Water		\$210.60

**NOTE: DO NOT LINE OUT DIRECT TRANSFERS THAT HAVE NOT RECONCILED IN AFAS.**

3. Assign an AP document number (Refer to Crystal Reports \ HFD Reports \ Chart of Accounts \ 3.1 – Document Number Schematic.)
4. Send the printed accrual report(s) to DAO by July 1, 2016 (see **Submitting Accruals** on page 3770-4).

## AFAS – UNRECONCILED REPORT DOWNLOAD

3770.1.3

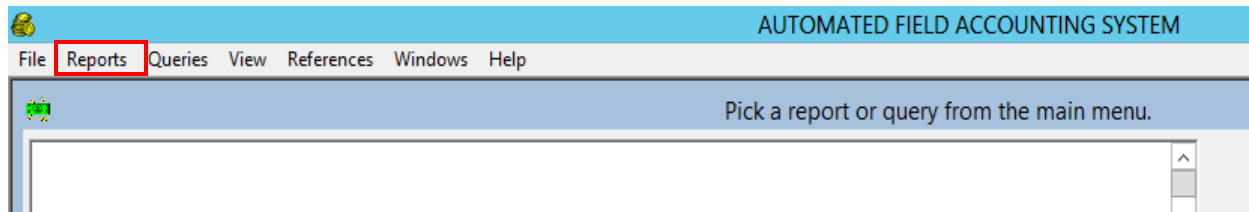
(No.147 May 2016)

The following are instructions for staff who would prefer to download AFAS accruals to Excel format. In Excel, staff have the ability to delete, sort, total and transmit to DAO – HQ via mail or email. The following will assist a new user in this process.

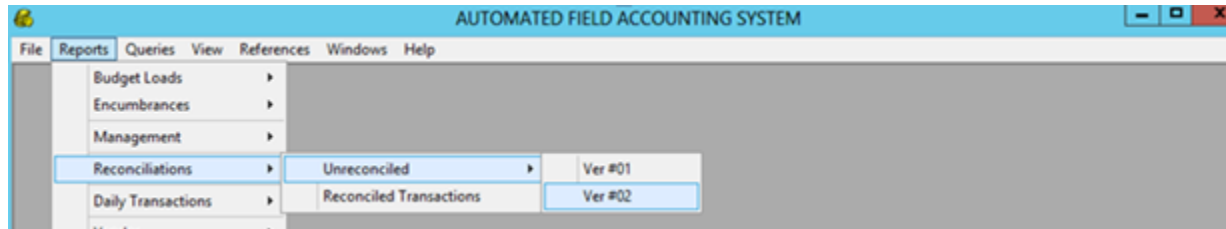
**NOTE: DO NOT DELETE ANY COLUMNS IN THE EXCEL SPREADSHEET.**

1. DOWNLOAD AFAS “UNRECONCILED TRANSACTION REPORT V2”
  - a) Log onto AFAS then click File – Reports

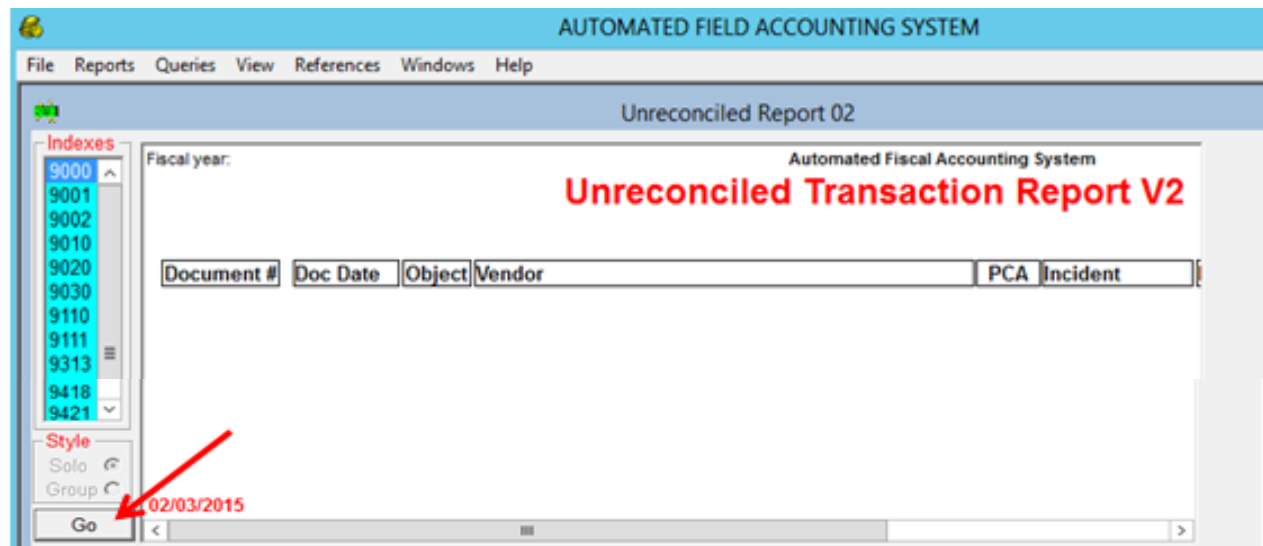
Reports menu pops up next to the File menu:



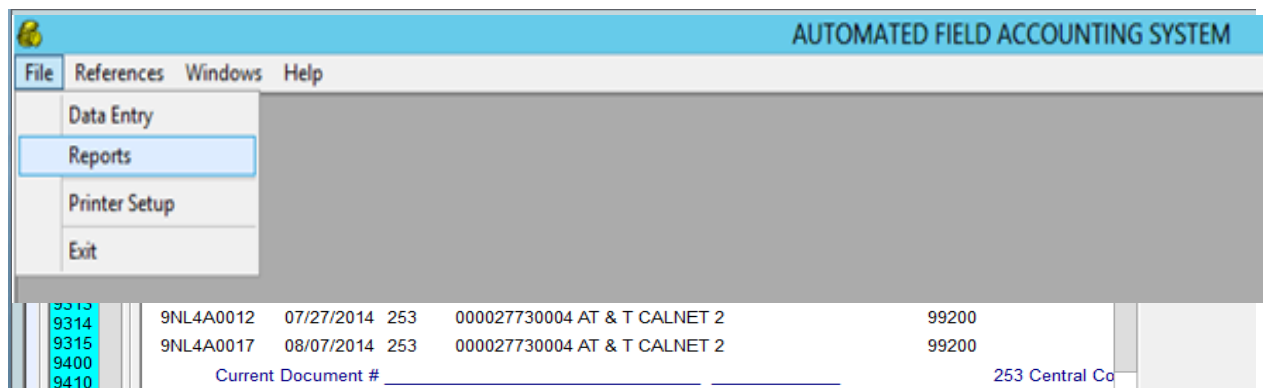
b) Click Reports/Reconciliations/Unreconciled/Ver #02:



c) When the “Unreconciled Transaction Report V2” blank report appears, select the desired Index number then click Go.

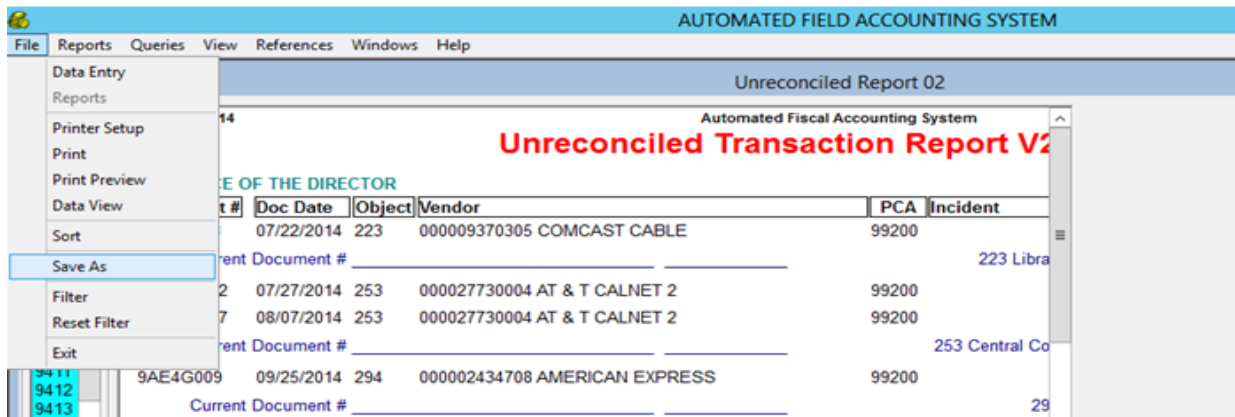


AFAS displays the report as shown below:

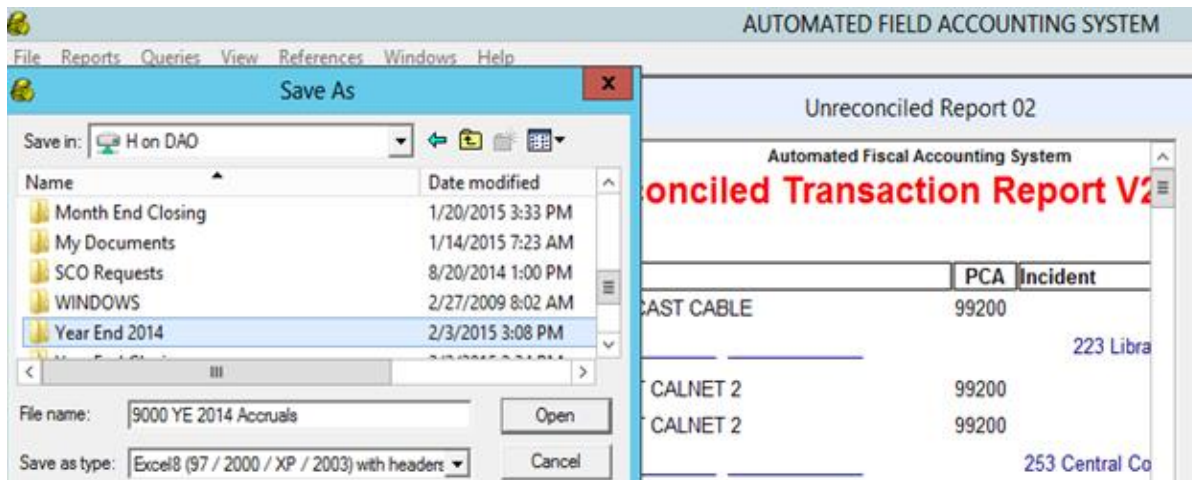




d) Save the report: Click File/Save As.



- From the user's working drive, create a new folder: "Year end 2015."
- Name the file: "NNNN YE2015 Accruals" where NNNN is the index/unit number.
- Save as type: Excel8 (97 / 2000 / XP / 2003) with headers.



## 2. WORKING WITH A SAVED ACCRUAL FILE: NOTE: SAVE THE FILE AS OFTEN AS POSSIBLE.

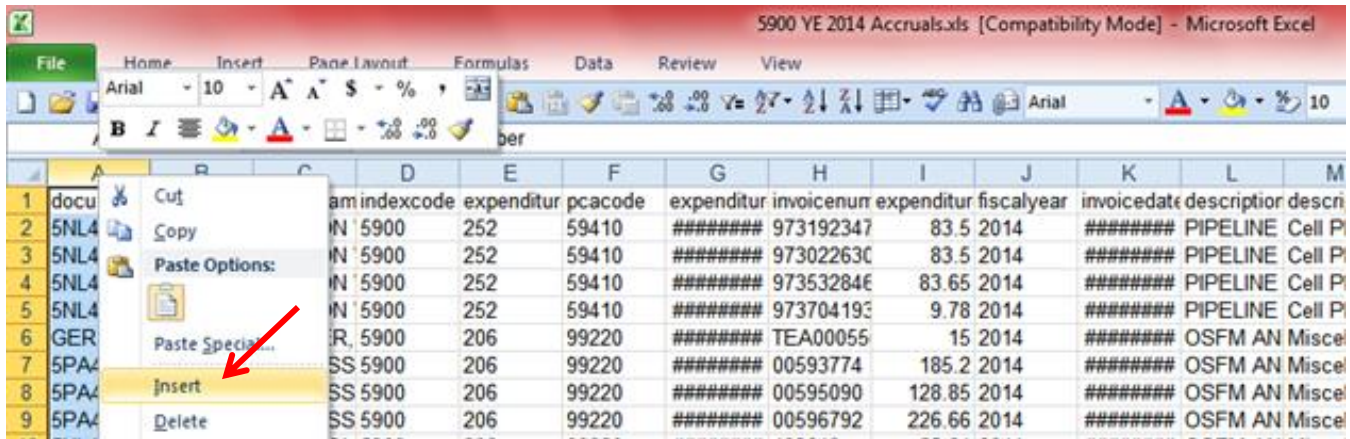
a) Open Excel. Click File/Open then select the saved accrual file.

5900 YE 2014 Accruals.xls [Compatibility Mode] - Microsoft Excel

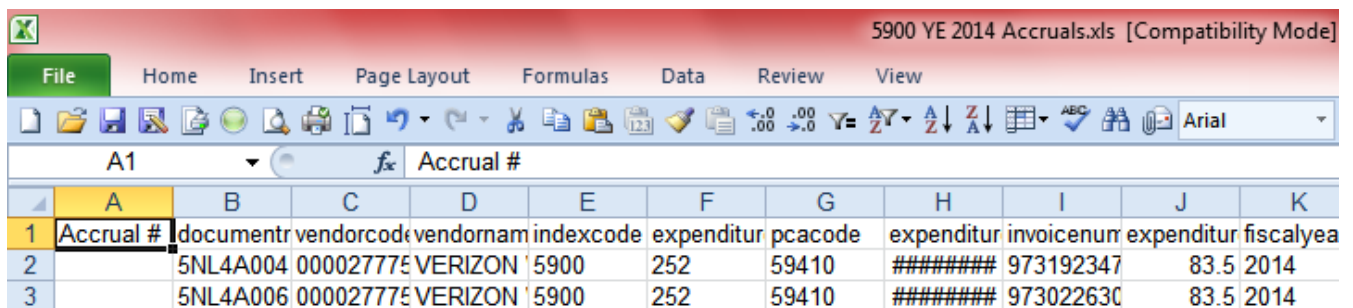
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	documentr	vendorcode	vendorname	indexcode	expenditur	pcacode	expenditur	invoicenur	expenditur	fiscalyear	invoicedate	description	description	description	incident
2	5NL4A004	00002777	VERIZON	5900	252	59410	#####	973192347	83.5	2014	#####	PIPELINE	Cell Phone OSFM Adr		
3	5NL4A006	00002777	VERIZON	5900	252	59410	#####	973022630	83.5	2014	#####	PIPELINE	Cell Phone OSFM Adr		
4	5NL4A013	00002777	VERIZON	5900	252	59410	#####	973532846	83.65	2014	#####	PIPELINE	Cell Phone OSFM Adr		
5	5NL4A014	00002777	VERIZON	5900	252	59410	#####	973704193	9.78	2014	#####	PIPELINE	Cell Phone OSFM Adr		



- b) Insert Column – Insert a new column A by highlighting the current column A then right clicking anywhere on the highlighted column. Select Insert.

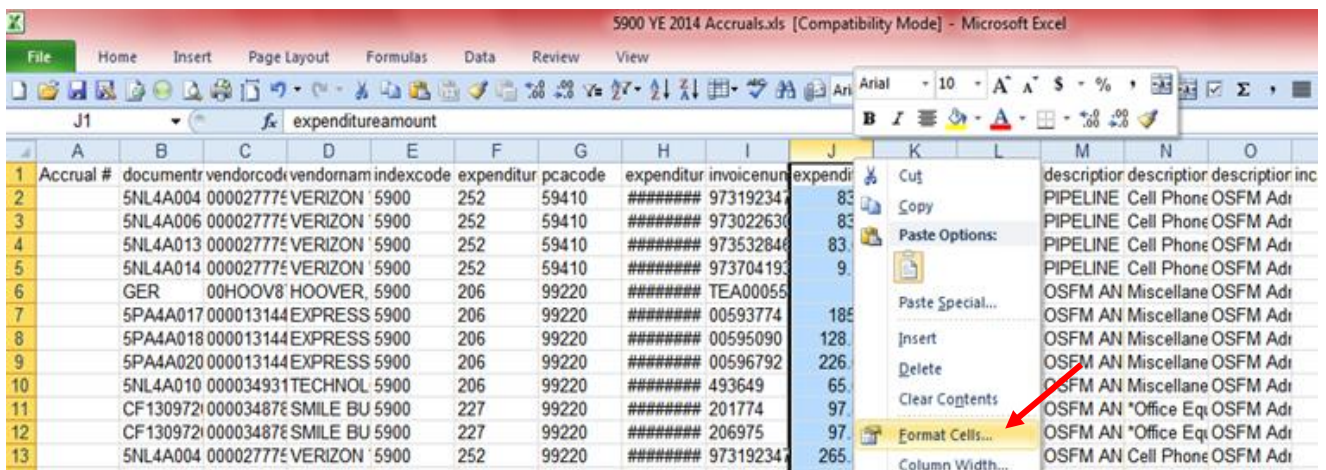


- c) To name the inserted column header, go to cell A1, type in “Accrual #.”

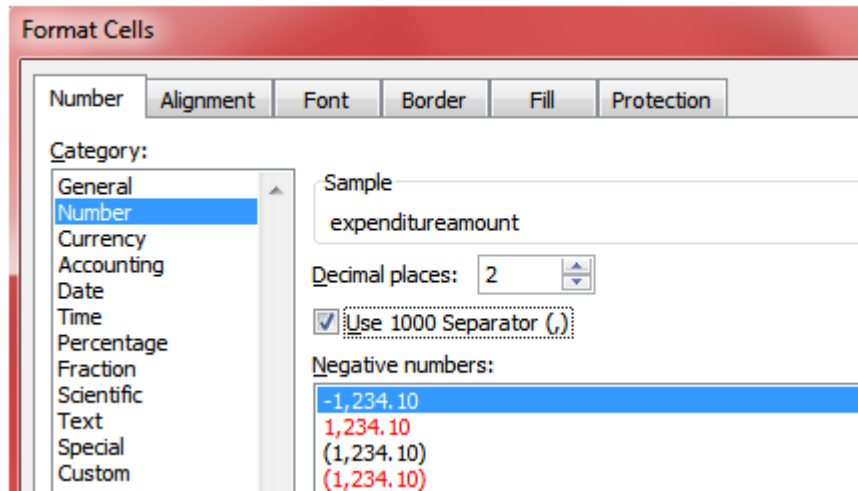


- d) Format the “expenditureamount” column.

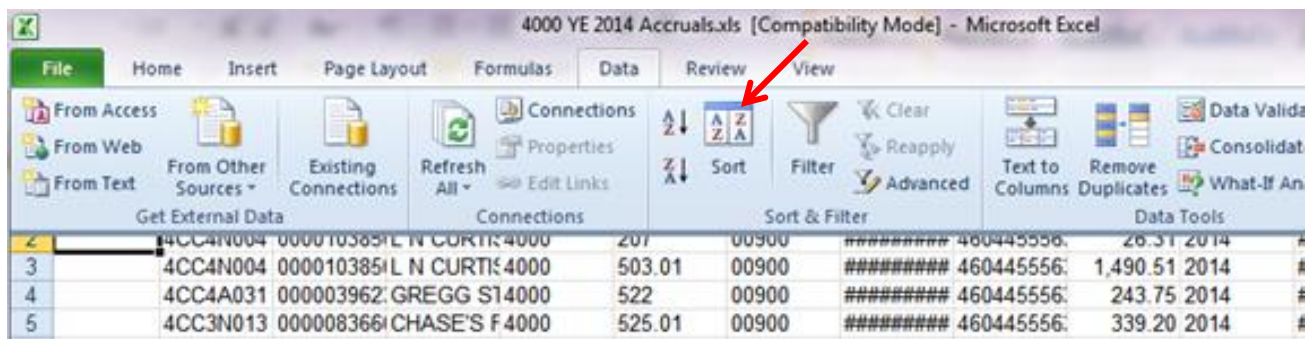
Highlight column J “expenditureamount” and position the cursor anywhere in the highlighted area then right click, select Format Cells...



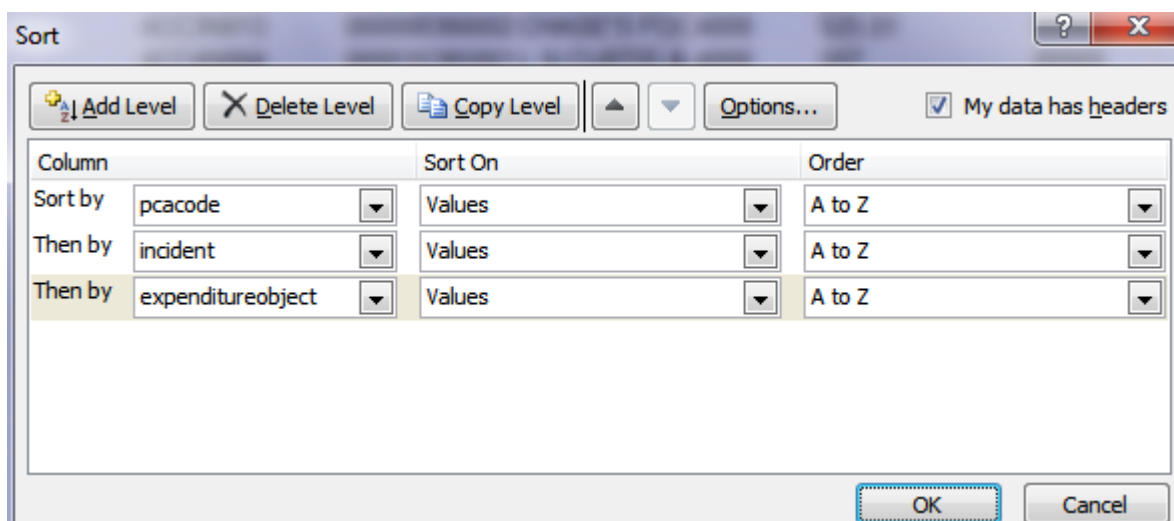
When the Format Cells window pops up, select the Number tab then click Number with Decimal places set to 2. Place a check mark in the box for “Use 1000 separator (.).” Select the first item under “Negative Numbers.”

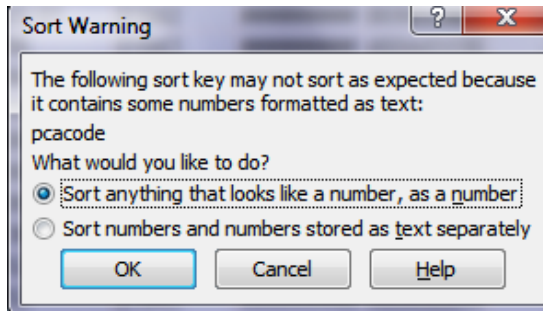


- e) Sort Data to easily identify which records to include or exclude in the accrual file:  
Place the cursor anywhere in the data area then click Data menu and select Sort.



The Sorting window pops up having a check in “My data has headers”. Sort by “pcacode” then click Add Level to add ‘Then by’ “incident” and “expenditureobject.” Click OK.

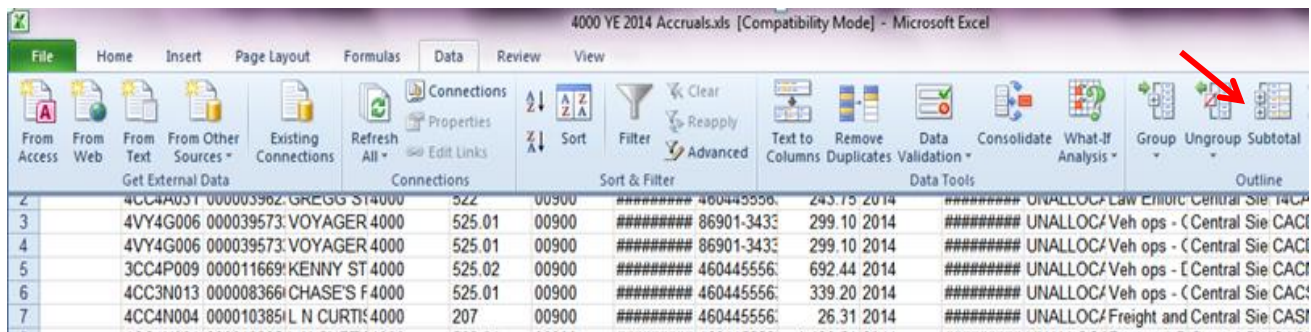




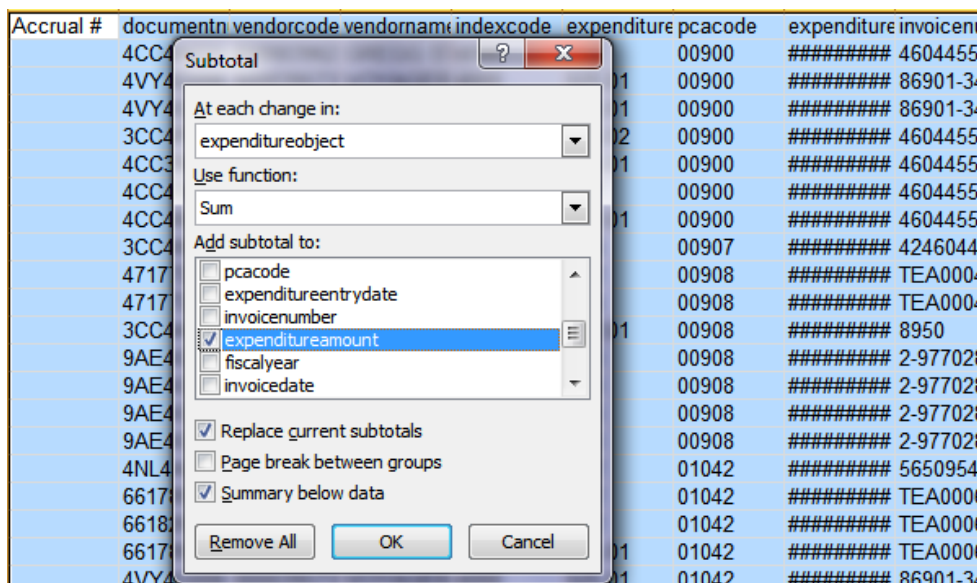
Sort Warning window pops up. Select “Sort anything that looks like a number, as a number” and click OK for all answers.

- f) Delete lines that are not being accrued. Use **Exclude** on page 3770-3 to identify items that should not be accrued.
- g) Sub-total accrual records: sub-totaling data will help users determine when to add accrual number to the unit’s accrual file.

Place the cursor anywhere in the data area then click Data menu and select Sub Total.



The Subtotal window pops up. Set “At each change in:” to “expenditureobject” and set “Use function” to Sum. In the “Add subtotal to:” box, place a check in front of “expenditureamount.” Place a check in the “Replace current subtotals” and “Summary below data” boxes then click OK.





- h) Assign accrual numbers on the sub total of each expenditure object change (see Crystal Reports \ HFD \ Chart of Accounts \ 3.1 Document Number Schematic.)

Accrual #	documentnumber	vendorcode	vendorname	indexcode	expenditureobject	pcacode	expenditureamc	incident
	4CC4A031	000003962300	GREGG STUT	4000	522	00900	243.75	14CACSR00065
4AP9A001				4000	522 Total	00900	243.75	14CACSR00065
	4VY4G006	000039573300	VOYAGER FL	4000	525.01	00900	299.10	CACDF 000017
	4VY4G006	000039573300	VOYAGER FL	4000	525.01	00900	299.10	CACDF 000017
4AP9A002				4000	525.01 Total	00900	598.20	CACDF 000017
	3CC4P009	000011669900	KENNY STRIC	4000	525.02	00900	692.44	CACNF 002873
4AP9A003				4000	525.02 Total	00900	692.44	CACNF 002873

- i) Copy Index, PCA and Incident number to the Sub total line where the Accrual # was added.
- j) Save file.

### 3. SPLIT THE ACCRUAL FILE.

Use this file to create two reports: one for emergency accruals and one for non-emergency accruals.

To split the file use Save As option within the File menu. Select Save As then save with a new file name:

- NNNN ERBU YE 2015 Accruals – where NNNN is the unit/index number for emergency accruals.
- NNNN OE YE 2015 Accruals – where NNNN is the unit/index number for non-emergency accruals.

Delete rows that do not belong to each file. For example, in the “4000 ERBU YE 2015 Accruals” file, only keep records that have PCA 009XX and/or 031XX with valid incident numbers. On the “4000 OE YE 2015 Accruals” file, delete all records that are already included in the ERBU file. Save both files.

### 4. SUBMIT ACCRUAL FILES.

Send reports to DAO by July 1 using any of the following methods:

- By email:
  - Send Emergency fund accruals **only** to [Efund.Accounting@fire.ca.gov](mailto:Efund.Accounting@fire.ca.gov)
  - Send Non-emergency fund accruals to [DAO.OEAccruals@fire.ca.gov](mailto:DAO.OEAccruals@fire.ca.gov)
- By mail: Mail all accruals to DAO, PO Box 944246, Sacramento, CA 94244-2460. **Emergency fund accruals should be sent to the attention of Abraham Gaerlan in ERBU and all other accruals should be sent to the attention of Amabelle Dioquino in Accounts Payable.**

- By facsimile: Fax Emergency fund accruals to ERBU at (916) 653-4746 – Attn: Abraham Gaerlan or Non-emergency fund accruals to AP at (916) 653-0987 – Attn: Amabelle Dioquino.

## ENCUMBRANCE ADJUSTMENTS

3770.2

(No.147 May 2016)

**NOTE: Contracts for all fiscal years to be disencumbered or adjusted must be received in DAO – Claims Unit by June 10.**

When interim FM 12 reports are available, use the Crystal Reports / HFD / Other Reports / Encumbrance Management Report and enter the following information:

- For the CURRENT year (**Sort order = document; CAL FIRE; fiscal month = 12, Process fiscal year = 2015; fiscal year = 2015, index.**)
- For the PRIOR fiscal year (**Sort order = document; CAL FIRE; fiscal month = 12, Process fiscal year = 2015; fiscal year = 2014, index.**)

Do the following:

- If a partial amount is to be disencumbered, write the **amount to be disencumbered** to the left of the “BALANCE.”
- If the entire balance is to be disencumbered, write "DIS" to the left of the “BALANCE.”

DEPARTMENT OF FORESTRY AND FIRE PROTECTION ENCUMBRANCE MANAGEMENT REPORT June 2014									
Processed	12/2013								3/30/2015
FY:	2013								
Index:	9411 ACCOUNTING OFFICE								
PCA:	All								
F	Doc Date	Vendor	TC	Orig Amt	Adj Amt	Liq Amt	Pay Amt	Balance	Unencumb
Document: 9CA01788 00									
Object: 426.01									
05	11/20/13	0000700700-00 STATE CONTROLLER	211	6,000.00	0.00	0.00	0.00	6,000.00	0.00
05	11/13/13	0000700700-00 STATE CONTROLLER	232	0.00	0.00	-2,105.00	-2,105.00	-2,105.00	0.00
10	4/1/14	0000700700-00 STATE CONTROLLER	232	0.00	0.00	-2,335.00	-2,335.00	-2,335.00	0.00
11	4/14/14	0000700700-00 STATE CONTROLLER	232	0.00	0.00	-295.00	-295.00	-295.00	0.00
Object: 426.01 TOTAL:				6,000.00	0.00	-4,735.00	-4,735.00	(623.25)	1,265.00
Document: 9CA01788 00 TOTAL:				6,000.00	0.00	-4,735.00	-4,735.00	1,265.00	0.00

DEPARTMENT OF FORESTRY AND FIRE PROTECTION ENCUMBRANCE MANAGEMENT REPORT June 2014									
Processed	12/2013								3/30/2015
FY:	2013								
Index:	9411 ACCOUNTING OFFICE								
PCA:	All								
F	Doc Date	Vendor	TC	Orig Amt	Adj Amt	Liq Amt	Pay Amt	Balance	Unencumb
Document: 9CA01788 00									
Object: 426.01									
05	11/20/13	0000700700-00 STATE CONTROLLER	211	6,000.00	0.00	0.00	0.00	6,000.00	0.00
05	11/13/13	0000700700-00 STATE CONTROLLER	232	0.00	0.00	-2,105.00	-2,105.00	-2,105.00	0.00
10	4/1/14	0000700700-00 STATE CONTROLLER	232	0.00	0.00	-2,335.00	-2,335.00	-2,335.00	0.00
11	4/14/14	0000700700-00 STATE CONTROLLER	232	0.00	0.00	-295.00	-295.00	-295.00	0.00
Object: 426.01 TOTAL:				6,000.00	0.00	-4,735.00	-4,735.00	DIS	1,265.00
Document: 9CA01788 00 TOTAL:				6,000.00	0.00	-4,735.00	-4,735.00	1,265.00	0.00

Assign an “**EN**” document number (Refer to Crystal Reports \ HFD \ Chart of Accounts \ 3.1 Document Number Schematic).

Send the report to DAO – AP – Claims Unit by July 1 using any of the following methods:

- By email: Email to [DAO.OEAccruals@fire.ca.gov](mailto:DAO.OEAccruals@fire.ca.gov).
- By mail: Mail all encumbrance adjustments to DAO/ Accounts Payable – PO Box 944246 Sacramento, CA 94244-2460, Attention Vincent Chan.
- By facsimile: Fax encumbrance reports to AP at (916) 653-0987 – Attention Vincent Chan.

## YEAR-END CONTACTS

**3770.3**

(No.147 May 2016)

Questions	DAO Representatives	Contact Information
<a href="#">AO-73</a> Year End Accruals Form and AFAS Unreconciled Report	Amabelle Dioquino Ron Vikash	(916) 654-3054 (916) 653-7334
Encumbrances	Vincent Chan	(916) 653-4671
JVs or MRTs	Betty Bradley Linda Rodriguez	(916) 653-4266 (916) 653-3909
AFAS general questions	Region Representative	<a href="http://calfireweb/library/#phonelists">http://calfireweb/library/#phonelists</a>
General questions	Linda Rodriguez Kathleen Williams	(916) 653-3909 (916) 653-2794
Submit year-end documents to:	<ul style="list-style-type: none"> <li>• By email attachment: Email to <a href="mailto:DAO.OEAccruals@fire.ca.gov">DAO.OEAccruals@fire.ca.gov</a></li> <li>• By Mail: DAO PO Box 944246 Sacramento, CA 94244-2460</li> <li>• By fax: (916) 653-0987 or (916) 653-4746</li> </ul>	

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[\(see Forms or Forms Samples\)](#)